

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

|  |   |                            |
|--|---|----------------------------|
| <b>ELECTRONIC APPLICATION OF</b>         | ) |                            |
| <b>KENTUCKY UTILITIES COMPANY FOR AN</b> | ) | <b>CASE NO. 2018-00294</b> |
| <b>ADJUSTMENT OF ITS ELECTRIC RATES</b>  | ) |                            |
|  | ) |                            |

**RESPONSE OF**  
**KENTUCKY UTILITIES COMPANY**  
**TO**  
**THE ATTORNEY GENERAL'S POST-HEARING DATA REQUESTS**  
**FOR INFORMATION**  
**DATED MARCH 11, 2019**

**FILED: MARCH 20, 2019**

VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 )  
COUNTY OF JEFFERSON )

The undersigned, **Gregory J. Meiman**, being duly sworn, deposes and says that he is Vice President, Human Resources for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

  
Gregory J. Meiman

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 19~~th~~ day of March 2019.

  
Notary Public

My Commission Expires:  
**Judy Schooler**  
**Notary Public, ID No. 603967**  
**State at Large, Kentucky**  
~~Commission Expires 7/11/2022~~

**KENTUCKY UTILITIES COMPANY**

**Response to Attorney General's Post-Hearing Data Requests for Information  
Dated March 11, 2019**

**Case No. 2018-00294**

**Question No. 1**

**Responding Witness: Gregory J. Meiman**

- Q-1. March 5, 2019 Video Testimony Evidence ["VTE"] at 2:29:50. Provide a table in the form of that provided as a response to Commission Staff Post-Hearing Data Request ["PHDR"] 1-11, attachment 2, page 1 of 1 in Case No. 2016-00371, updated for the amounts in these matters. The table should include all of the same type of information, presented in the same manner, and broken out the same way between utilities and jurisdiction as the PHDR in Case No. 2016-00371, but updated with the corresponding amounts for the current period.
- A-1. See attached for 2018 actuals.

**Employees who participate in both the Retirement Plan - eligible if hired prior to 1/1/06 and the 401(k) Company Match**

|                                  | Bargaining Unit | Exempt       | Hourly     | Manager    | Non-exempt | Officer & Director | Total        |
|----------------------------------|-----------------|--------------|------------|------------|------------|--------------------|--------------|
| 401k participant count - pension | 348             | 607          | 230        | 123        | 274        | 63                 | 1,645        |
| 401k Company Match - pension     | 1,362,652.04    | 2,719,513.79 | 993,749.04 | 796,770.21 | 805,366.16 | 564,819.40         | 7,242,870.64 |

| <b>Entity Split</b> | %      | \$        | \$        | \$      | \$      | \$      | \$      | \$        |
|---------------------|--------|-----------|-----------|---------|---------|---------|---------|-----------|
| <b>LG&amp;E</b>     | 46.94% | 639,615   | 1,276,512 | 466,456 | 373,996 | 378,031 | 265,121 | 3,399,730 |
| <b>KU</b>           | 52.87% | 720,434   | 1,437,807 | 525,395 | 421,253 | 425,797 | 298,620 | 3,829,307 |
| <b>Other</b>        | 0.19%  | 2,603     | 5,194     | 1,898   | 1,522   | 1,538   | 1,079   | 13,834    |
| <b>Total</b>        |        | 1,362,652 | 2,719,514 | 993,749 | 796,770 | 805,366 | 564,819 | 7,242,871 |

| <b>LG&amp;E Split</b> | %      | \$      | \$      | \$      | \$      | \$      | \$      | \$        |
|-----------------------|--------|---------|---------|---------|---------|---------|---------|-----------|
| <b>Electric</b>       | 73.08% | 467,456 | 932,925 | 340,904 | 273,331 | 276,280 | 193,760 | 2,484,655 |
| <b>Gas</b>            | 26.92% | 172,159 | 343,587 | 125,552 | 100,665 | 101,751 | 71,360  | 915,075   |

| <b>LG&amp;E Electric Operating Expense Split</b>          | %      | \$      | \$      | \$      | \$      | \$      | \$      | \$        |
|---|--------|---------|---------|---------|---------|---------|---------|-----------|
| <b>Operating Expense</b>                                  | 73.45% | 343,354 | 685,249 | 250,400 | 200,766 | 202,932 | 142,320 | 1,825,022 |
| <b>Less: Mechanism</b>                                    | 0.49%  | 1,681   | 3,355   | 1,226   | 983     | 994     | 697     | 8,936     |
| <b>LG&amp;E Electric Jurisdictional Operating Expense</b> |        | 341,673 | 681,894 | 249,174 | 199,783 | 201,938 | 141,623 | 1,816,086 |

| <b>LG&amp;E Gas Operating Expense Split</b>          | %      | \$      | \$      | \$     | \$     | \$     | \$     | \$      |
|--|--------|---------|---------|--------|--------|--------|--------|---------|
| <b>Operating Expense</b>                             | 75.61% | 130,175 | 259,797 | 94,933 | 76,116 | 76,937 | 53,957 | 691,915 |
| <b>Less: Mechanism</b>                               | 0.52%  | 683     | 1,363   | 498    | 399    | 404    | 283    | 3,629   |
| <b>LG&amp;E Gas Jurisdictional Operating Expense</b> |        | 129,492 | 258,434 | 94,435 | 75,717 | 76,533 | 53,674 | 688,286 |

| <b>KU Operating Expense Split</b>          | %       | \$      | \$      | \$      | \$      | \$      | \$      | \$        |
|--|---------|---------|---------|---------|---------|---------|---------|-----------|
| <b>Operating Expense</b>                   | 68.66%  | 494,677 | 987,252 | 360,756 | 289,248 | 292,368 | 205,044 | 2,629,344 |
| <b>Less: Mechanism</b>                     | 0.41%   | 2,011   | 4,014   | 1,467   | 1,176   | 1,189   | 834     | 10,689    |
| <b>KU Operating Expense</b>                |         | 492,666 | 983,238 | 359,289 | 288,072 | 291,180 | 204,210 | 2,618,655 |
| <b>KU Jurisdictional Operating Expense</b> | 93.786% | 462,054 | 922,144 | 336,965 | 270,172 | 273,087 | 191,521 | 2,455,943 |

**KENTUCKY UTILITIES COMPANY**

**Response to Attorney General's Post-Hearing Data Requests for Information  
Dated March 11, 2019**

**Case No. 2018-00294**

**Question No. 2**

**Responding Witness: Gregory J. Meiman**

- Q-2. March 5, 2019 VTE at 2:21:54. Provide a narrative explanation of the amendments to the bargaining agreements KU is party to in regards to retirement contributions, including a description of how the language in the KU amendments effectuates the same intent and outcome as the language in the amendment to the bargaining agreement LG&E is party to.
- A-2. KU USW Collective Bargaining Agreement effective August 1, 2017 to August 1, 2020: The company and union agreed to delete the language in the old contract under Article 18 Section 18.1 which stated "The Company matching contribution under the LG&E and KU Savings Plan is 70 percent on employee contributions up to (6) percent of covered compensation." Further, the parties deleted language in the old contract which stated "the Company will assume an increase of 4% in each year of the Contract in medical and hospitalization expense per employee. To the extent this expense increases over 4% the employees will absorb increases up to the next 4%. Should the total increase exceed 8%, the Company and the employees will equally share in the balance of that expense. "

KU IBEW Collective Bargaining Agreement: The existing contractual language provided flexibility as described above in Article XV Section 1 which states: Sick Leave, Group Insurance, Survivors Insurance, Service Annuity, Medical Care Plan, Employee Savings Plan, Employee Assistance Program, Dependent Care Assistance Plan, Dependent Life Insurance Plan. During the term of this Agreement the Company will provide the existing or no less favorable sick leave, group life insurance, long-term disability insurance, retirement annuity and medical, including post-retirement medical insurance benefits, dental assistance program, employee savings plan, employee assistance program, dependent care assistance plan, and dependent life insurance plan for members of the bargaining unit as are provided for other full time employees of the Company. The details of such benefits shall be as specifically provided in master plan documents or insurance contracts covering the terms of such plans. The Company will furnish identification cards for medical purposes. The Company will furnish each employee annually the amount of accumulated sick leave.

**KENTUCKY UTILITIES COMPANY**

**Response to Attorney General's Post-Hearing Data Requests for Information  
Dated March 11, 2019**

**Case No. 2018-00294**

**Question No. 3**

**Responding Witness: Gregory J. Meiman**

- Q-3. March 5, 2019 VTE at 2:00:00. Provide the date on which the Companies first contacted Mercer in an effort to produce the retirement benefit study the Companies used as support in these matters. Further, provide the date in which Mercer initiated its study.
- A-3. Upon receipt of the final order in the prior case, the Companies commenced internal discussions regarding the potential analysis of benefit offerings. In late 2017, potential experts were asked to describe their analytical capabilities and availability of 2017 data. Based upon that review, Mercer was selected to perform the study. The Companies engaged Mercer to perform the study on March 9, 2018, given the timing of the most current survey data.